

EXHIBIT A - LIQUIDATION ANALYSIS

Assets:

Inventory	\$ 83,606	
Accounts Receivable	\$ 190,808	
Cash	\$ 6,588	
Security Deposit	\$ 7,537	
Office Furniture and Equipment	\$ 5,000	
Box Truck	<u>\$ 35,000</u>	
Total		\$328,539

Liabilities:

PA Dept. of Revenue	\$ 32	
M & T Bank secured loan (all assets)	\$482,839	
M & T Bank secured loan (all assets)	\$ 51,198	
Ally Bank (Box Truck)	\$ 22,128	
Past Due Rent	\$ 49,233	
Other Unsecured debt	<u>\$405,589</u>	
Total		\$1,011,019

Available for Unsecured Creditors on Liquidation (\$ 682,480)

Paid to General Unsecured Creditors in Plan \$ 60,000 (9.5%)